

Michigan

Tax Preparer Handbook for Alternative Filing Programs

Individual Income Tax and Single Business Tax

Tax Year 2004



www.MIfastfile.org
www.Michigan.gov/sbtefile

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MI-8453	Michigan Individual Income Tax Declaration for e-file
MI-1040-V	Michigan Payment Voucher for Electronic Filing
SBT-V	Instructions
Form 3174	Direct Deposit of Refund
Form 4220	2004 Michigan Individual Income Tax Barcode Datasheet
2004 Income Tax Forms and Instruction Booklets	
2004 Business Tax Forms and Instruction Booklets	

CHAPTER 1 GENERAL INFORMATION

IMPORTANT ADDRESSES AND TELEPHONE NUMBERS

Michigan e-file (electronically filed) publications and forms are available on Michigan Department of Treasury's Web site at www.MIfastfile.org. If you have questions about the e-file program, you may contact the Alternative Filing Programs staff at:

Alternative Filing Programs
Michigan Department of Treasury
Lansing, Michigan 48922

(517) 636-4450
(517) 636-4443 (Fax)

Revised

Deaf, hearing- or speech-impaired

(517) 636-4999 (TTY only)
MIefile2D@michigan.gov
www.MIfastfile.org

This contact information is for **tax preparers and software developers only** and enables Treasury to provide better service to authorized e-file providers. The Alternative Filing staff is unable to provide return status information or address specific taxpayer account issues. Should an error occur on the Michigan return during mainframe processing, Treasury will communicate directly with the taxpayer through the Department's regular error resolution process. Treasury will, however, discuss return situations with the preparer if the appropriate authorization box has been completed on the return.

Staff is available Monday through Friday, 8 a.m. to 5 p.m. EST, except state holidays. When leaving a phone message, give as much detail as possible so that Alternative Filing staff can research the question(s) and have the answer(s) ready when they call back. Speak clearly and spell any difficult names.

Treasury does not recommend sending account-specific information over the Internet. Federal and state disclosure laws require that taxpayer privacy and the confidential records that are filed with the Department are protected. Therefore, Treasury will not send account-specific information over the Internet in response to an e-mail inquiry.

Internet for Tax Preparers

Treasury provides Self-Service to customers via the Web. Access the Treasury Web site to:

- Check the date Treasury is currently processing returns
- Ask Treasury a question
- Check if a refund has been issued and when, for the current year and three prior years.
- Request copies of returns filed
- Order copies of current and prior year tax forms
- Check estimated payments
- View a Single Business Tax e-file Customer Service Number (CSN).

New

To access these service options for **Individual Income Tax** go to:

www.michigan.gov/iit.

***Note:** To obtain return information using the “Internet Services” options, the primary filer’s Social Security number and adjusted gross income or household income are needed.*

To access these service options for **Single Business Tax**, go to:

www.michigan.gov/bustax.

***Note:** To obtain return information using the “Internet Services” options, the filer’s Federal Employer Identification number (FEIN) or Treasury (TR) number, gross receipts and organization type must be entered.*

E-file Alerts

An **E-file Alerts** feature is available on Treasury’s Web site at www.MIfastfile.org. E-file Alerts will provide updates and important information throughout the year. Access this site for handbook updates, status of acknowledgments or important reminders.

IIT and SBT Customer Contact Center

IIT taxpayers who do not have Internet service should call the Customer Contact staff at 1-800-827-4000.

Persons who are deaf, hearing- or speech-impaired may call (517) 636-4999 (TTY).

Taxpayers may call the above numbers for automated return information, which is available 24 hours a day, seven days a week. This will ensure that the Alternative Filing staff are able to devote their time to program issues. For verification purposes, the taxpayer must have the tax return information available (i.e., Adjusted Gross Income (AGI), anticipated refund amount, and Social Security number) before inquiring about refund information from the Computerized Return Information System (CRIS).

The taxpayer should wait at least two weeks from the acceptance date of the electronic return before making an inquiry regarding the status of a refund.

SBT taxpayers who do not have Internet service should call the SBT Customer Contact at 517-636-4700.

IRS Publications and Questions

For more information or to request copies of IRS publications contact the IRS e-help desk at 1-866-255-0654. Written requests for publications may be sent to:

Forms Distribution Center
P.O. Box 9903
Bloomington, IL 61799

IRS Mentor Program

The IRS maintains a listing of tax preparers who have volunteered to mentor others who are new to the e-file program. For more information about the IRS mentor program, call (313) 628-3700. For general information about the IRS e-file program, call 1-866-255-0654.

New

STATE OF MICHIGAN HOLIDAY SCHEDULE

2004 - 2005 Holiday Schedule

September 6, 2004	Labor Day
November 11, 2004	Veterans' Day
November 25 and 26, 2004	Thanksgiving
December 23 and 24, 2004	Christmas Day
December 30, 2004	New Year's Eve
December 31, 2004	New Year's Day
January 17, 2005	Martin Luther King Jr.'s Birthday Observed
February 21, 2005	Presidents' Day
May 30, 2005	Memorial Day
July 4, 2005	Independence Day
September 5, 2005	Labor Day
November 11, 2005	Veterans' Day
November 24 and 25, 2005	Thanksgiving
December 23 and 26, 2005	Christmas
December 30, 2005	New Year's Eve

CHAPTER 2 INCOME TAX

BENEFITS OF INCOME TAX E-FILE

- **Expand services offered.** E-file is a valuable addition to a tax preparer's list of client services which can mean more clients. In addition, prospective clients can find an authorized e-file provider by searching the database on Treasury's Web site.
- **Fast refunds for error-free e-file returns.** Paper-filed returns will take considerably longer. Clients can also choose Direct Deposit and have their refunds deposited directly into their accounts at the financial institution of their choice.
- **Improve return accuracy.** Treasury processes the same data that is entered into the computer. The computer program checks for math errors. If an error occurs on a return, the e-file software sends an error message and allows the tax preparer to immediately correct the mistake before the return is transmitted. There is two-thirds less chance of error compared to a paper return.
- **Increase customer satisfaction.** Only tax preparers and their clients see the returns. Secure transmission over phone lines (not the Internet) ensures confidentiality and provides peace of mind. Also, an acknowledgment is sent to verify that the return was received and accepted for processing.

INTRODUCTION

The Michigan Department of Treasury has joined with the Internal Revenue Service (IRS) to provide for electronic filing (e-file) of income tax returns. The Fed/State e-file Program enables taxpayers to electronically file both federal and state returns through their tax preparers as part of the program's effort to provide "one stop shopping" for tax preparation and filing. The State-Only e-file Program enables taxpayers to electronically file their Michigan return separately from the federal return. Beginning January 14, 2005 the Michigan Department of Treasury will accept electronically transmitted Individual Income Tax returns from all preparers and transmitters who have been accepted in the Fed/State e-file Program.

The Michigan Department of Treasury requires that participants first be accepted into the federal e-file program in order to participate in the Michigan program.

The Michigan Handbook for Alternative Filing Programs 2004 (Michigan Handbook) follows the same format as *IRS Publication 1345 Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* (referred to as *Publication 1345*). The *Michigan Handbook* sets forth those items that are unique to Michigan. The *Michigan Handbook* should be used in conjunction with *Publication 1345*. Michigan will conform to all requirements, rules, and regulations governing tax preparers set forth by the IRS.

**HIGHLIGHTS AND IMPORTANT INFORMATION
FOR TAX YEAR 2004**

E-file Requirements

In an effort to optimize operational efficiency and improve customer service, the Michigan Department of Treasury has made several tax processing changes. A major part of this effort was to mandate electronic filing for individual income tax returns.

Tax preparers who complete 200 or more Michigan income tax returns are required to e-file all eligible returns that are supported by their software.

State-Only E-file

The federal return does not have to be e-filed and accepted before e-filing the Michigan State-Only return. However, the federal tax return should be computed before computing the Michigan tax return. (See “Fed/State or State-Only Electronic Filing” section for more information on this program.)

Active Duty Military Personnel in a Combat Zone

United States military personnel serving in a “combat zone” on April 15, 2004, will be given 180 days after leaving the “combat zone” to file their federal and state tax returns and will be exempt from penalties and interest. Public Act (PA) 199 of 2004 allows for the extension consistent with the Internal Revenue Service. E-file returns must contain the words “combat zone” in the Michigan or federal Preparer’s Notes field. Also see www.irs.gov for more information on filing extensions relative to military personnel.

New

Farmland Preservation Tax Credit Claim

New for tax year 2004, form MI-1040CR-5 FARMLAND PRESERVATION TAX CREDIT CLAIM is now eligible for e-file when the percentage of ownership is not split equally. Multiple names on property tax statements indicate joint ownership. **Returns filed claiming joint ownership must have the signed distribution statement for all other owners.** Preparers should retain a copy of the signed statement in their records. Do not mail the signed MI-1040CR-5 to Treasury. To avoid the credit being reduced or denied at a later date, the preparer must be able to provide a copy of the signed statement upon request. For additional information on the Farmland Preservation Tax Credit Claim, see the “Important Reminders for Michigan Return Preparation” section.

New

Deceased Taxpayers

Michigan will accept e-file returns for deceased taxpayers. If a federal form 1310 is required, that data must be included with the Michigan e-file return.

- **Single Filer With Claimant:**

- Enter “DECD” after the taxpayer’s last name.
- Enter “CLAIMANT” after the claimant’s (spouse’s) last name.

Example: JOHN BROWN DECD
JANE BROWN CLAIMANT

New

- **Single Filer With Personal Representative:**

- Enter “EST OF” after the taxpayer’s last name.
- Enter the personal representative’s name in the Spouse Name field with the abbreviation “REP” after the last name.

Example: JOHN BROWN EST OF
JANE BROWN REP

- **Joint Filers With Surviving Spouse:**

- Enter “DECD” after the deceased taxpayer last name.

Example: John Brown DECD

- **Joint Filers, Surviving Spouse With Custodian:**

- Enter “DECD” after the deceased taxpayer’s last name.
- Enter the custodian’s or guardian’s name and “CUSTODIAN” or “GUARDIAN” after the last name in address line 1. If necessary, custodian or guardian may be abbreviated (“CUST” or “GUAR”).

Example: John Brown DECD
Jane Brown
Helen Brown CUSTODIAN

- **Joint Filers With Personal Representative:**

- Enter “EST OF” after the deceased taxpayer’s last name.
- Enter the personal representative’s name and “REP” after the last name in address line 1.

Example: John Brown EST OF
Jane Brown EST OF
Helen Brown REP

- **Joint Filers With Claimant:**

- Enter “DECD” after the deceased taxpayer’s last name.
- Enter the claimant’s name and “CLAIMANT” after the last name in address line 1.

Example: John Brown DECD
Jane Brown DECD
Helen Brown CLAIMANT

Renaissance Zones

Renaissance Zones exist in certain areas of a township, city or county. However, there is no zone that includes an entire township, city or county. Visit the Michigan Economic Development Corporation’s Web site at <http://medc.michigan.org> for more information on Renaissance Zones, or contact the local authority to determine if the taxpayer is eligible for the Renaissance Zone subtraction.

New

Retirement Pension, Annuity and IRA Benefits

Reimbursement payments such as an increase in a pension to pay for Medicare charges must be included on MI-1040CR and MI-1040CR-2, line 15 and MI-1040CR-7, line 16.

New
12-15-04

General Information

The income tax rate for tax year 2004 decreases from 4.0% to 3.95%. The personal exemption allowance remains at \$3,100. The pension exemptions for 2004 are \$38,550 for a single return and \$77,100 for a joint return. The dividend, interest and capital gain exemptions are \$8,595 for a single return and \$17,190 for a joint return. The special exemption allowance increases from \$1,900 to \$2,000.

Revised

The information from the W-2 and 1099 forms is entered in the software and transmitted with the e-file return. Do not mail W-2s, 1099s or federal forms and schedules to Treasury.

New

For income tax returns, if the federal extension request was e-filed and there is no money due, preparers should retain a copy of the federal extension information in their file. Copies of the extension should **not** be mailed to Michigan. If money is due, either the federal or Michigan extension form must be mailed to Treasury.

New

Taxpayers filing one occurrence of form MI-1040H SCHEDULE OF APPORTIONMENT may participate in e-file.

Software may include a Preparer's Notes field for the Michigan return. The purpose of this field is to capture additional descriptive information from lines that did not have sufficient space (e.g., "Miscellaneous Subtractions from Schedule 1, line 19.") Descriptions should only be placed here when necessary. Information should be identified by the form and line number. This field may also be used for information the preparer would like to communicate to Michigan.

New

Michigan will perform checks for the State return during the acceptance process. Michigan will no longer provide a conditional acceptance. Returns that were conditionally accepted will not receive an Accepted "A." **All electronically filed returns are subject to Michigan audit and can be delayed regardless of the status code given.**

New

Tax Due Returns

Michigan does not participate in an electronic funds withdrawal process for tax due returns. All e-file payments must be mailed to Treasury along with a copy of form MI-1040-V. **Do not** include a copy of the tax return with the MI-1040-V.

New

Payments for tax due on e-file returns only must be submitted with form MI-1040-V MICHIGAN E-FILE PAYMENT VOUCHER. Payment is due by April 15, 2005.

Prior to the due date, Treasury will send a reminder notice to all taxpayers that have not yet submitted payment. The reminder will include the amount due if paid on or before April 15, 2005. Do not use form MI-1040-V to make any other payments to the State of Michigan. Payments made with the MI-1040-V should reflect the amount of tax due shown on the return. Overpayments/additional payments should not be made with the MI-1040-V.

Use Tax

Michigan continues to collect “remote sales” or use tax on the MI-1040 (line 29). Michigan is seeking compliance of this law for two key reasons: ensuring fair competition for Michigan-based companies and protecting the long-term funding base for Michigan’s K-12 education system. (See page 10 of the [MI-1040 Instruction Booklet](#) for additional information on Michigan use tax.)

2-D BARCODES

The Michigan Department of Treasury will accept 2-D barcodes for the MI-1040 and the MI-1040CR-7 HOME HEATING CREDIT CLAIM for tax year 2004. All of the information on the tax return is contained in a single 2-D barcode.

Benefits include:

- **Increased accuracy of data capture.** Barcode scanning is 100% accurate; data entry errors are eliminated.
- **Quicker access to taxpayer data.** This is especially important for Treasury’s phone staff who can immediately respond to tax preparer and taxpayer questions.
- **Fewer calculation errors.** The software does the computations.
- **Reduced processing.** This saves Michigan taxpayer dollars.

Please note that it will take considerably longer to process paper returns than in previous years.

Check with the software company to see if it will provide 2-D barcodes for Michigan returns. The barcode will no longer print directly on the MI-1040 and MI-1040CR-7 forms for tax year 2004. Instead, a separate form 4220 MICHIGAN INDIVIDUAL INCOME TAX BARCODE DATASHEET will be created. The barcode datasheet will only be created when the taxpayer’s return includes the MI-1040 and/or MI-1040CR-7 and barcoding is supported by the software vendor. The taxpayer name and address on the barcode datasheet must replicate the data provided on the MI-1040 and/or MI-1040CR-7.

Revised

2-D Barcode Reminders

The original return, rather than a photocopy, must be filed. Taxpayers should keep the photocopy and mail the original to Treasury. It may be helpful to mark “COPY” on the client’s copy to eliminate any confusion. For those clients who e-file, this will reduce the number of duplicate returns received where the taxpayer’s return was e-filed and then later mailed in with a barcode.

When making a correction to the return be sure to reprint the corrected page and the page with the barcode. If the barcode page is not reprinted, the corrected information will not be included in the barcode.

The printer must be capable of printing at the minimum 200 dpi to comply with NACTP standards, but 300 dpi is recommended. Make sure the printer has adequate toner or ink to produce a clean, readable barcode image.

“C/O” or “%” **should not** be used. “CARE OF” should be spelled out and used in place of the “C/O” or “%” symbol for all 2-D barcode returns.

New

2-D Barcode Content

The MI-1040 2-D barcode will include information from the following forms, if they are a part of the taxpayer’s return:

- MI-1040 Michigan Income Tax Return
- SCHEDULE 1 Additions to and Subtractions From Income
- SCHEDULE NR Nonresident and Part-Year Resident Schedule
- MI-1040CR-5 Farmland Preservation Tax Credit Claim
- MI-1040CR Homestead Property Tax Credit Claim, **or**
- MI-1040CR-2 Homestead Property Tax Credit Claim for Veterans and Blind People

Note: Either MI-1040CR or MI-1040CR-2 may be filed, but not both.

- 4013 Resident Tribal Member Annual Sales Tax Credit
- SCHEDULE CT College Tuition and Fees Credit
- MI-8839 Qualified Adoption Expenses
- MI-2210 Underpayment of Estimated Income Tax

- W-2 Form(s)
- 1099 Form(s)
- The information from the W-2 and 1099 forms is entered in the software and transmitted with the e-file return. **Do not mail W-2 and 1099 forms to Treasury.**

The MI-1040CR-7 2-D barcode will include information from the CR-7 and the 3174, if they are a part of the taxpayer's filing.

When the following forms are included in a filing, a 2-D barcode can be produced for the MI-1040, even though data from these forms is not included in the barcode.

- MI-1040D Adjustments of Capital Gains and Losses
- MI-4797 Adjustments of Gains and Losses From Sales of Business Property
- MI-1045 Application for Net Operating Loss Refund
- SCHEDULE CR-5 Schedule of Taxes and Allocation to Each Agreement
- 3581 Historic Preservation Tax Credit
- 4 Application for Extension of Time to File Michigan Tax Returns

Mailing Addresses

All computer-generated MI-1040 and MI-1040CR-7 forms (with or without a barcode) should be mailed to the following addresses:

MI-1040

For refund, credit or zero returns, mail the return to:

Michigan Department of Treasury
P.O. Box 30726
Lansing, MI 48909-8226

To pay tax due, mail the return to:

Michigan Department of Treasury
P.O. Box 30727
Lansing, MI 48909-8227

MI-1040CR-7

Mail the MI-1040-CR7 Home Heating Credit claim to:

Michigan Department of Treasury
P.O. Box 30726
Lansing, MI 48909-8226

MI-1040ES

Mail the MI-1040ES Estimated Individual Income Tax Voucher to:

New

Michigan Department of Treasury
P.O. Box 30774
Lansing, MI 48909-8274

**KEY DATES AND
REFERENCE INFORMATION****Michigan Income Tax Electronic Filing Calendar**

For Tax Period January 1, 2004 to December 31, 2004:

Note: These dates are subject to change.

Deadline for Submitting Initial PATS File (Software Developers Only)	September 25, 2005
Electronic Return Acceptance Period	Identical to the IRS
Begin Federal and State Software Testing*	November 9, 2004
Begin Transmitting Returns to the IRS and Michigan Department of Treasury	January 14, 2005
MI-1040-V Payments Due	April 15, 2005
Last Date to File MI-1040CR-7	September 30, 2005

*State testing for software developers will begin after developers have received some acceptance acknowledgments in accordance with the IRS guidelines outlined in *Publication 1436 Test Package for Electronic Filers of Individual Income Tax Returns for Tax Year 2004*.

Last Date to Transmit Michigan Returns
Electronically

October 17, 2005

Last date to retransmit previously rejected returns

October 22, 2005

State Program Data

State Contacts

Program Area, PATS Testing,
File Specifications, Record
Layout, and e-file information

Nancy Agostini
Scott Bunnell
Walter Richardson
(517) 636-4450
(517) 636-4443 (Fax)
MIefile2D@michigan.gov
www.MIfastfile.org

Revised

Acknowledgment System

State Acknowledgment

(866) 255-0654
www.irs.gov

New

State PATS Testing

State PATS Testing Required
State Test Returns

Software developers only
Variation of Michigan's 2003 test
scenarios

New

Number of Scenarios

12

Electronic Record Specifications:

Unformatted Record Used

Yes

State Forms Included in Program

MI-1040

Schedule 1

Schedule NR

MI-1040CR-5

Schedule CR-5

MI-1040CR

MI-1040CR-2

Schedule CT

MI-1040H

MI-8839

MI-2210

3174 Direct Deposit

MI-1040CR-7

4013

MI-1040D

MI-4797

Federal Forms and Schedules Required

All

State Standards Adopted:	
Name Standard	Yes
Address Standard	Yes
Acknowledgment Record	120-byte length

State Program Description

Type of e-file Program	Fed/State and State-Only
Number of State Taxpayers	5.5 Million
Number of Fed/State e-file Returns, 2003	2,483,997: More than half of Michigan's taxpayers choose e-file
E-File Refund Timeframe	Faster refunds for error-free e-file returns
Paper Refund Timeframe	Considerably longer
Average State Refund, 2003	\$412.25
Direct Deposit	Yes
Electronic Funds Withdrawal	No
Balance Due Returns	Yes
Signature Process	No - Fed/State Yes - State-Only

Publications

The following publications describe the Fed/State e-file process:

Internal Revenue Service Publications and Forms – Handbooks and specifications for the IRS are available at www.irs.gov.

Publication 1345 Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns

Publication 1345A Filing Season Supplement for Electronic Return Originators (Tax Year 2004)

Publication 1346 Electronic Return Specifications and Record Layout for Individual Income Tax Returns

Publication 1436 Test Package for Electronic Filing of Individual Income Tax Returns

Publication 1545 The Electronic Filing Logo Guidelines for Effective Use

Form 8633 Application to Participate in the IRS e-file Program

Form 8453 U.S. Individual Income Tax Declaration for an IRS e-file Return

Form 9325 Acknowledgment and General Information for Taxpayers Who File Returns Electronically

Form 1040-V Payment Voucher

Michigan Department of Treasury Publications and Forms - For more information on the Michigan e-file program, visit www.MIfastfile.org.

Publication 3015 Michigan Tax Preparers Handbook for Alternative Filing Programs 2004

Publication 2538 e-file and 2-D Barcode Software Developer Guide, Michigan Income Tax for 2004

Publication 2842 Michigan e-file Test Package

Form MI-8453 Michigan Individual Income Tax Declaration for Electronic Filing (see “Form MI-8453 Michigan Individual Income Tax Declaration for Electronic Filing” section)

Form MI-1040-V Michigan e-file Payment Voucher (see “Form MI-1040-V Michigan E-file Payment Voucher” section)

Form 3174 Direct Deposit of Refund (see “Direct Deposit” section)

FED/STATE OR STATE-ONLY ELECTRONIC FILING
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How Fed/State Electronic Filing Works

Tax preparers and transmitters accepted in the IRS e-file program may participate in the Fed/State e-file Program and file both the federal and state returns together in one transmission to the IRS Service Center. The IRS will acknowledge acceptance of the federal return and receipt of state data. The IRS acknowledgment record will indicate if a state return has been submitted. The state data will then be made available for retrieval by the Michigan Department of Treasury. After the data is retrieved, it will be acknowledged and processed by Michigan.

How State-Only Electronic Filing Works

Tax preparers and transmitters accepted in the IRS e-file program may participate in the State-Only e-file Program if it is supported by their software. Tax preparers will have to indicate in their software that it is a State-Only filing. The IRS will validate the primary and secondary Social Security numbers against the names and issue an acknowledgment. If the return passes validation, the state data will be made available for retrieval by the Michigan Department of Treasury. After the data is retrieved, it will be acknowledged and processed by Michigan.

Treasury will acknowledge receipt of all returns retrieved from the IRS using the IRS State Acknowledgment Service. The transmitter should receive the Michigan acknowledgment within three days from the date the return is successfully transmitted to the IRS. The Electronic Transmitter Identification Number (ETIN) must be entered correctly in the software to act as a mailbox to receive acknowledgments. Michigan cannot post acknowledgments into unidentified mailboxes.

All returns, whether e-filed or paper filed, are subject to Michigan audit and can be delayed regardless of the acknowledgment code received. Returns are processed and refunds are issued daily.

Taxpayers who e-file returns with tax due are responsible for submitting payment of the balance due on form MI-1040-V by April 15, 2005.

MICHIGAN E-FILE SIGNATURE PROCESS

The Michigan e-file signature process is as follows:

- **For Fed/State Returns:**

Michigan will accept the federal signature (federal 8453 or PIN). Michigan does not require any additional signature documentation. If the taxpayer chooses to complete form MI-8453 MICHIGAN INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING, Treasury recommends that the preparer retain it for six years. **Do not** mail this form to Treasury.

- **For State-Only Returns:**

State-Only returns that are filed by a preparer with or without a Michigan income tax return (MI-1040) can be signed using “shared secrets” or the MI-8453 signature document. The shared secrets consist of the Social Security number(s), previous year’s adjusted gross income (AGI) or household income (HHI), and the previous year’s tax due or refund amount. If the MI-8453 is used, the preparer may retain a copy of the MI-8453. The MI-8453 should **not** be mailed to Treasury.

***Note:** If the return is signed using shared secrets and the return is rejected because the shared secrets do not match, the taxpayer/preparer may correct the shared secrets information and retransmit. There is no limit on how many times a State-Only return can be retransmitted in this circumstance.*

APPLICATION AND ACCEPTANCE PROCESS

Who May Participate

E-filing of Michigan returns is available to all electronic filers who have been accepted into the federal e-file program and who transmit returns to an IRS Service Center.

To participate in the Fed/State and State-Only e-file Programs, applicants must apply to the IRS by submitting form 8633 APPLICATION TO PARTICIPATE IN THE IRS E-FILE PROGRAM and be accepted. Form 8633 is available from the IRS at 1-866-255-0654, or on the IRS Web site at www.irs.gov.

Publications 1345 and 1345A specify the application process and requirements for federal participation. The definitions used by the IRS of the various categories of electronic filers, electronic return originators (EROs), transmitters or software developers also apply for Michigan e-filing purposes.

Upon receipt of completed form 8633 the IRS Service Center assigns an Electronic Filer Identification Number (EFIN) and, if applicable, an Electronic Transmitter Identification Number (ETIN) to the applicant.

Once accepted in the IRS e-file program participation in Michigan's e-file program is automatic. The Michigan Department of Treasury will use the EFIN assigned by the IRS. Michigan does not assign any additional identification numbers.

***Note:** Michigan's Web site listing of tax preparers will be automatically updated with information received from the IRS. Contact the Alternative Filing Office at MIefile2D@michigan.gov to be removed from the Web listing or to update information. Please include EFIN and telephone number with the request.*

To participate in the Fed/State and State-Only e-file programs, electronic filers must use software that has successfully completed the IRS and Michigan Participant Acceptance Testing System (PATS). Confirm that the software chosen has been approved for Michigan and that the Michigan e-file program is operational before transmitting returns.

If, after acceptance, a preparer/transmitter or software company has production problems, Treasury reserves the right to disapprove that preparer/software company for part or all of the remainder of the filing season.

MICHIGAN PORTION OF THE ELECTRONIC RETURN

The Michigan portion of an electronic return consists of data transmitted electronically and the supporting paper documents. The paper documents contain information that cannot be transmitted electronically, such as the taxpayers' signatures.

Electronic Michigan Returns

The following forms and schedules may be e-filed:

- MI-1040 Michigan Income Tax Return - Required for all Fed/State e-file returns ; not required for State-Only e-file returns.
- SCHEDULE 1 Additions to and Subtractions From Income
- SCHEDULE NR Nonresident and Part-Year Resident Schedule
- MI-1040CR-5 Farmland Preservation Tax Credit Claim
- SCHEDULE CR-5 Schedule of Taxes and Allocation to Each Agreement
- MI-1040CR Homestead Property Tax Credit Claim, **or**
- MI-1040CR-2 Homestead Property Tax Credit Claim for Veterans and Blind People

Note: Either MI-1040CR or MI-1040CR-2 may be filed, but not both.

- MI-1040CR-7 Michigan Home Heating Credit Claim
- SCHEDULE CT College Tuition and Fees Credit
- 3174 Direct Deposit of Refund
- MI-1040H Schedule of Apportionment (one occurrence)
- MI-1040D Adjustments of Capital Gains and Losses
- MI-4797 Adjustments of Gains and Losses from Sales of Business Property
- MI-2210 Underpayment of Estimated Income Tax
- MI-8839 Qualified Adoption Expenses
- 4013 Resident Tribal Member Annual Sales Tax Credit

- W-2 form(s)
- 1099 form(s)

The information from the W-2 and 1099 forms is entered in the software and transmitted with the e-file return. Do not mail W-2 and 1099 forms to Treasury. All 1099 and W2 information, when applicable, is required when submitting a State-Only return.

Revised

- Federal forms and schedules

Important Reminders for Michigan Return Preparation

- Estimated tax payments must be included on MI-1040 line 35. Estimates for taxpayers with income of \$150,000 or more for joint or single filers (\$75,000 or more for married filing separate) must equal 90% of the current year's liability or 110% of the previous year's liability.
- For e-file, the codes for pension subtractions from box 7 of the 1099-R must be included in the federal record information. Distribution Code 1 (Early Distribution) is not an allowable subtraction on the Michigan return.
- Farmland Preservation Tax Credit:

Revised

It may be helpful to ask the taxpayer to provide copies of the agreements being claimed to verify information and avoid processing delays.

New

Agreement numbers with an expiration year end date equal to "00" to "03" are not eligible for e-file. Preparers filing returns with this criteria may contact the Alternative Filing office at (517) 636-4450 for assistance.

Multiple names on property tax statements indicate joint ownership. Returns filed claiming joint ownership must have the signed distribution statement for all other owners. Preparers should retain a copy of the signed statement in their records. Do not mail the signed MI-1040CR-5 to Treasury. To avoid the credit being reduced or denied at a later date, the preparer must be able to provide a copy of the signed statement upon request.

The names showing ownership on property tax statements must match the names showing ownership on the PA 116 agreement(s). If the claimed agreement does not reflect appropriate ownership, the credit may be reduced or denied.

A Michigan Individual Income Tax Return (MI-1040) must be completed and filed with a Farmland Preservation Tax Credit Claim (MI-1040CR-5) and the household income portion of a Homestead Property Tax Credit Claim (MI-1040CR or MI-1040CR-2) or Home Heating Credit Claim (MI-1040CR-7), even if taxpayer is not otherwise required to file these forms.

Farmland agreement numbers consist of:

- **County Code:** First two digits of the agreement number.
- **Expiration Date:** Last six digits of the agreement number. The first four digits are always “1231.” The last two digits are the year the agreement expires. Item 7 in the agreement shows the expiration date. Years ending in “00” to “03” are not eligible for e-file. Preparers filing agreements expiring “2100” to “2103” may contact the Alternative Filing office for assistance.
- **Contract Number:** The set of numbers between the county code and the expiration date. This number may or may not include a letter depending on if the agreement has been split.

When farmland agreement numbers contain an alpha character the alpha character belongs after the contract number and before the expiration date.

Schedule CR-5, column B: The entire taxable value of an agreement must be entered even if the percent of income or ownership (Schedule CR-5, column E) is less than 100% of the agreement.

When the expiration year is prior to the current tax year, the agreement has expired and may not longer be claimed. The agreement must be extended and receive a new expiration date before the agreement may be claimed again.

Each agreement should appear only once on the Schedule CR-5. Multiple parcels for a single PA 116 agreement must be combined to determine the eligible taxable value and property taxes that can be claimed.

Only the portion of the tax bill used for agricultural purposes may be claimed for credit regardless of the amount of the parcel that is enrolled in the PA 116 program. The qualifying portion of the parcel will be indicated on the property tax statement(s) as an agricultural or homestead percentage. Follow the instructions in the MI-1040CR-5 tax booklet under the “Property Taxes That Can Be Claimed for Credit” section to compute the eligible taxes if the bill indicates less than 100% of the parcel is exempt.

- For e-file, if the taxpayer has an obligation to file returns in multiple states, each state’s e-file programs should be reviewed to determine which state should be filed as a Fed/State return.
- Taxpayers who are blind and rent their homestead must claim their property tax credit on an MI-1040CR as a totally and permanently disabled person. They are not eligible to claim their credit on a MI-1040CR-2.

New

- Line 19 (Miscellaneous Subtractions) on the Schedule 1 must include a description of the subtraction. “Miscellaneous” or “Misc.” is not acceptable. Include the federal schedule reference, such as “See U. S. Schedule R, line 19,” if applicable. Revised
- Line 7 (Homeowner’s Taxable Value) on the MI-1040CR cannot be equal to or less than line 8 (Property Taxes Levied) on the MI-1040CR. Verify with the taxpayer the total taxable value and property taxes paid. Also verify that the appropriate school district code is used. Revised
- Line 9 (Rent paid) on the MI-1040CR is equal to the monthly rent multiplied by 12, **not** the annual rent multiplied by 12.
- Spouse Social Security numbers (SSNs) should not be entered as 999-99-9999. An individual spouse with no SSN should apply for an IRS Individual Taxpayer Identification Number (ITIN). An ITIN is issued by the IRS for individuals who are required to have a U.S. taxpayer identification number and are not eligible to obtain an SSN issued by the Social Security Administration (SSA).
- Line 9 on Schedule 1 should include compensation received for active duty in the U.S. Armed Forces only. Compensation from the U.S. Public Health Service is **not** considered military pay.
- The Direct Deposit information for federal and state can be different. This is especially important if there is a Rapid Refund or Refund Anticipation Loan (RAL), and the Michigan refund should not go towards repayment of the loan. Make sure this information is correct for both federal and state refunds. Preparers may want to ask for proof of account from the taxpayer. (See page 27 for more information on Direct Deposit.)

Important! *The Michigan Department of Treasury cannot make any changes to Direct Deposit information after the return is transmitted.*

- The student’s SSN and school codes must be included on Schedule CT.
- Verify that total withholding claimed agrees with total amount withheld on line 34 on the MI-1040. Revised
- Michigan uses the property tax levied for the year of the claim, not the amount paid during the tax year. For example: use Summer and Winter 2003 taxes for the 2004 claim.

Safeguarding the E-file Program From Abuse and Fraud

All authorized e-file providers must be diligent in recognizing and preventing fraud and abuse in the e-file program. Neither the IRS, Michigan nor the program participants benefit when fraud or allegations of abuse tarnish the integrity and reputation of the program. Providers with problems involving fraud and abuse may be suspended or expelled from participation in Michigan's e-file program, be assessed civil and preparer penalties, or be subject to legal action.

Non-electronic Portion of Michigan Returns

The non-electronic Michigan return consists of the following supporting documents:

- Copies of other state's returns for credit. Copies should be retained in the taxpayer's records.
- Form MI-8453. See the "Michigan E-file Signature Process" section of this Handbook for more information on Form MI-8453.
- Form MI-1040-V. If tax is due on an e-file return, the taxpayer must submit payment by check or money order by April 15, 2005 with form MI-1040-V. **Prior to the due date, Treasury will send a reminder notice to all taxpayers that have not yet submitted payment. The reminder will include the amount due if paid on or before April 15, 2005.** If full payment is not submitted by April 15, the taxpayer will receive a bill with applicable penalty and interest. Do not use this form for any other payments to the State of Michigan.

Exclusions From E-file

When the following forms are included, the MI-1040 **can be e-filed**, but the forms listed below must be mailed.

- MI-1045 Application for Michigan Net Operating Loss Refund
- 4 Application for Extension of Time to File Michigan Tax Returns

The taxpayer is **not eligible for e-file** for the 2004 tax year if:

- Filing returns or forms listed as excluded in *Publication 1345*

- Filing MI-1040 Michigan Income Tax Return and any of the following apply:
 - Fiscal year filer
 - Prior year return(s)
 - Not required to file a U.S. 1040 if filing Fed/State.
 - Filing MI-1040X Amended Michigan Income Tax Return
 - Filing 3581 Michigan Historic Preservation Credit
 - Filing Schedule CR-5 and taxpayer has more than 25 agreements
 - Filing Schedule CR-5 and taxpayer is filing for Property Development Rights
 - Filing Federal/State joint return and primary filer and/or spouse can be claimed as a dependent. A State-Only return may be e-filed if supported by the software.

New

DIRECT DEPOSIT

Michigan taxpayers can elect to have their 2004 Michigan income tax refunds directly deposited into their checking or savings account. When filing electronically, Direct Deposit is part of the electronic record.

Direct Deposit is:

- **Convenient.** The refund is deposited directly into the taxpayer's account at the financial institution of his or her choice.
- **Safe.** Refunds made by Direct Deposit are never lost or stolen.
- **Reliable.** Refunds are deposited electronically, even when taxpayers are on vacation or traveling on business.
- **Confidential.** On average, fewer people will see a taxpayer's account information with Direct Deposit than with paper checks.

The Michigan Department of Treasury will not honor Direct Deposit requests made by persons who owe individual or business taxes or have another state or federal debt that would result in their refunds being offset. This includes third-party debts such as child support, garnishments or levies.

Michigan is not responsible for the misapplication of a Direct Deposit that is caused by error, negligence, or malfeasance on the part of the taxpayer, ERO, transmitter, software developer, financial institution, or any of their agents.

The authorization for Direct Deposit is voluntary and must be renewed yearly.

An electronic filer who functions as an ERO must:

- Ensure the taxpayer is aware of the general information regarding a Direct Deposit.
- Not charge a separate fee for Direct Deposit.
- Accept a Direct Deposit election to the financial institution designated by the taxpayer.

Note: *Some smaller financial institutions may not accept Direct Deposit payments. The taxpayer or ERO should contact the financial institution to verify its capability to accept Direct Deposit transfers.*

- Ensure that a taxpayer electing Direct Deposit meets the eligibility requirements. The taxpayer must provide proof of account from the financial institution that the taxpayer designates to receive the Direct Deposit. This information is best obtained from official financial institution records, account cards, checks or share drafts that contain the taxpayer's name and address. The account must be in the taxpayer's name.
- Verify that the Direct Deposit information on the MI-1040 or 3174 (if a paper filing becomes necessary) is correct and is the information transmitted with the electronic portion of the return.
- Enter the number from left to right and leave unused boxes blank. Include hyphens but omit spaces and special symbols. The Routing Transit Number (RTN) is usually found between these symbols: |: and |: . The sample check on page 29 shows where the RTN and account number may appear.
- The RTN must be nine digits. If the first two digits are not **01** through **12** or **21** through **32**, the Direct Deposit will be rejected and a refund check will be sent to the address as filed on the return.
- Michigan preparers may recognize a valid Michigan RTN because it generally begins with 07 or 27, which is the Federal Reserve District that Michigan is in. 07 is for banks and 27 is for credit unions. Upper Peninsula banks may have 09 or 29.

New

The diagram shows a check with the following fields:

- Top Left:** Taxpayer information: John Q. Taxpayer, 123 Main Street, Anytown, MI 49111.
- Top Right:** Amount: 1800.
- Middle Left:** Bank information: ANYTOWN BANK, Anytown, MI 49111.
- Bottom:** Routing and account numbers: |: 270000006 | : 300000 91 1800.

Below the check, two blue arrows point to the routing and account numbers, labeled "RTN" and "Your account number" respectively.

Note: *The RTN and account number may appear in different places on your check*

- Ensure that the Direct Deposit of refund for Michigan is not deposited in a Refund Anticipation Loan account for the federal refund.

Important! Advise the taxpayer that once an electronic return has been accepted for processing by the State, the Direct Deposit election cannot be rescinded. The RTN of the financial institution or the bank account number cannot be changed.

If form MI-1040CR-7 is filed, it is important that box 5 (Are heating costs included in rent?) be clearly marked either Yes or No. Box 4 should be marked **Yes**, if:

Revised

- Heating costs are currently included in rent, or
- Heat service is in someone else's name.

When marked **Yes**, the taxpayer will receive a refund and may choose Direct Deposit instead of receiving a paper check.

If box 5 is marked **No**, a State of Michigan energy draft will be issued. Energy drafts must be redeemed at the taxpayer's utility company; therefore, Direct Deposit is not available.

Problems With Direct Deposit

If Treasury is unable to honor a request for Direct Deposit, a refund check will be mailed to the taxpayer's address on the return. The following are some reasons for not honoring a Direct Deposit request:

- The taxpayer's bank account was closed after the Direct Deposit request was submitted.
- The taxpayer asked to have the refund deposited into a foreign bank or foreign branch of a U.S. bank. The State of Michigan can only make Direct Deposits to accounts in U.S. financial institutions that are located in the United States.

- If the taxpayer or spouse owes a debt to the State of Michigan or to a third party that is requiring the State to retain all or part of the refund, Treasury must satisfy this debt before issuing the refund. Examples of third party debts Treasury must satisfy include child support arrearages and debts covered by a garnishment served against the refund or credit. If this situation occurs, the taxpayer will receive a letter stating the refund amount and to which debt it was applied. Depending upon the amount of the debt, there could be no remaining refund.
- The financial institution returns the Direct Deposit because an incorrect RTN or account number was entered on the electronic record.

Important! Taxpayers should review their monthly bank statements or contact their financial institutions for Direct Deposit verification. When attempting to locate a Direct Deposit, taxpayers should request that their financial institutions research savings, checking, or other accounts before contacting their tax preparers or the Michigan Department of Treasury.

TRANSMITTING THE MICHIGAN ELECTRONIC RETURN

The ERO, preparer and/or electronic transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the IRS as defined in *Publication 1345*, to transmit the state electronic return with or without the federal return.

Where to Transmit Fed/State and State-Only Returns

Participants must confirm with their software developers or direct transmitters that the software has been accepted for transmitting the returns to the IRS Service Center. Participants should also confirm that the Michigan e-file portion of the software program is operational before transmitting returns.

Important! The ETIN must be entered correctly in the software to act as mailbox to receive acknowledgments. Michigan cannot post acknowledgments into unidentified mailboxes.

Rejection Codes Received From the IRS Service Centers

For Fed/State e-file, the IRS will perform specific consistency checks for the state return that will compare data items in the state generic record to the same data items in the federal tax return. If the data items are not identical, both returns will be rejected. For State-Only e-file, the IRS will validate the primary and secondary Social Security numbers against the names. If the return does not pass validation, it will be rejected. Repeated rejections may cause the IRS to rescind the e-file privileges of an electronic transmitter. Please refer to IRS *Publications 1345* and *1345A* for IRS rejection and error code explanation.

If a federal return is rejected due to errors listed in *Publication 1345A*, the accompanying Michigan return will also be rejected. If the error is one that can be corrected, both return records may be retransmitted to the IRS.

Michigan tax due returns are considered timely filed if the federal and state returns are originally transmitted to the IRS by April 15, 2005. Payments must be postmarked no later than April 15, 2005.

Acknowledgment of Michigan Electronic Returns

The Michigan acknowledgment informs transmitters that the Michigan return data has been received. The Michigan acknowledgment is separate from the federal acknowledgment.

Do not assume that an acknowledgment from the IRS is a guarantee of receipt by Michigan.

Michigan uses the IRS State Acknowledgment Service. Please contact the IRS for more information at:

(866) 255-0654

www.irs.gov

New

Under normal processing conditions, the Michigan acknowledgment file is available to a transmitter within three working days of successful transmission to the IRS. Transmitters who transmit for ERO's and preparers must notify taxpayers of the Michigan acknowledgment at the time of receipt.

Format for Michigan Acknowledgments

Michigan formats an acknowledgment record for each tax return transmitted. The record is 120 characters in length.

ATTENTION TAX PREPARERS: If transmissions are made through a third party, the acknowledgment record received should contain all fields. Contact the transmitter if the entire record is not received.

Michigan will perform checks for the state return during the acceptance process. Acceptance and rejection codes are defined below. New for tax year 2004, Michigan will no longer provide a conditional acceptance. Returns that were conditionally accepted will now receive an Accepted (“A”). **All electronically filed returns are subject to Michigan audit and can be delayed regardless of the status code given.**

New

- A = Electronic return was **accepted**.
- D = Duplicate return, return already received for this SSN.
- R = The return was **rejected** by Michigan. This code will be displayed with one or two three-character status codes.

The signed MI-8453 may be filed with the paper return **for signature purposes only** if the taxpayer had not previously signed a copy of the paper return. The preparer should then attach the MI-8453 as the last sheet of paper and write on the MI-8453 “for signature only.”

If a taxpayer chooses Direct Deposit and the return is subsequently rejected, he or she must make sure the Direct Deposit information is entered on the MI-1040. Or, if requesting Direct Deposit for a home heating credit refund, complete form 3174 and submit it with the paper return. (*See Appendix for sample form 3174.*)

Treasury offers preparers the following options when Michigan returns are rejected, or if the preparer or transmitter encountered problems during transmission, and the Michigan return or a portion of the return was not transmitted with the federal.

- Michigan return can be retransmitted as a State-Only return.
- If the software does not allow for State-Only e-file, the preparer may fax the Michigan MI-1040 and accompanying attachments to (517) 636-4443.

Michigan Rejection Status Codes

Michigan’s front-end validation will include the following rejection codes:

Rejection Code “R” and “D”

<u>Status Code</u>	<u>Form</u>	<u>Field No.</u>	<u>Description</u>	
Fed/State Rejection Codes				
D	MI-1040	0003(.04)	Duplicate return - return already received for this SSN.	New
R-007	MI-1040	0020(.02)	Invalid EFIN.	
R-500	MI-1040CR-5 Schedule CR-5		MI-1040CR-5 and/or Schedule CR-5 agreement number(s) formatted incorrectly.	
R-505	Schedule CR-5		The total taxable value on Schedule CR-5, Column B, is blank. This information is required when filing a Farmland Preservation Tax Credit Claim.	New
R-510	MI-1040CR-5 Schedule CR-5		The expiration date month/day in the agreement number value does not equal "1231" or the year of expiration date value equals "00" to 03." Verify that the expiration date corresponds to the most recently recorded agreement. Item 7 in the agreement shows the expiration date. If the expiration date is "2100" to 2103," contact the Alternative Filing office at (517) 636-4450 for assistance.	New
R-805	All forms	0305(.05)	MI-1040 not included. Value equals 1 but no MI-1040 exists.	
R-810	All forms	0305(.05)	MI-1040 included. Value equals 0 but MI-1040 is present.	
R-888	All forms	Various	Data formatted incorrectly. Contact the Alternative Filing Office at (517) 636-4450 for assistance.	New
R-009	All forms	0300(.01)	Unauthorized Software Developer.	
R-900	MI-1040		Incomplete MI-1040 return. No AGI, no taxable income, no withholding, no refund or tax due.	

State-Only Rejection Codes (State-Only Indicator Used)

In addition to the Fed/State rejection codes noted above, the following apply to State-Only filings.

R-815	All forms	0320(.02) through 0320(.07)	Electronic signature alternative does not pass validation. Correct and retransmit or use the paper signature form MI-8453.
R-820	All forms	0320(.01)	Invalid signature type code.

<p align="center">FORM MI-8453 MICHIGAN INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING</p>
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For Fed/State e-filed returns Michigan will accept the federal signature (PIN or 8453). Preparers transmitting State-Only filings that do not use the Electronic Signature Alternative must complete form MI-8453. Treasury recommends the preparer retain a copy of the MI-8453 for six years. **DO NOT** mail the MI-8453 to Treasury. See Appendix for sample form MI-8453.

IRS Declaration Control Number (DCN)

Enter the federal DCN in the boxes at the top right corner of MI-8453. The DCN may be PC formatted or handwritten. The first six digits represent the EFIN number of the electronic return originator followed by five digits, which represent the document locator number. See example below:

00	-	<div>999999</div>	-	<div>00001</div>	-	<div>5</div>
		EFIN		document		process year
		(6 digits)		locator		
				number		
				(5 digits)		

Declaration of Taxpayer

After the return has been prepared and before the return is transmitted electronically, you may want the taxpayer (and spouse, if a joint return) to verify the information on the return and sign and date the MI-8453. The preparer or transmitter must provide the taxpayer with a copy of the form. Preparers and EROs are prohibited from allowing taxpayers to sign a blank MI-8453.

Assembly of Return Information

Assemble the documents in the following order and retain them in the taxpayer's file or give to the taxpayer to retain:

- MI-1040
- Schedule 1
- Schedule NR
- MI-1040CR-5
- Schedule CR-5
- MI-1040CR or MI-1040CR2
- Schedule CT
- MI-1040H
- MI-8839
- MI-2210
- Schedule W
- 4013
- MI-1040D
- MI-4797
- Federal forms and schedules
- Copies of returns from other states verifying the credit claimed for taxes paid to another state
- MI-8453

If it becomes necessary to supply Treasury with a paper copy of the return and the supporting documents, it must be assembled as noted above.

Mailing Addresses

If you need to mail a paper copy of the return to Treasury, all **computer-generated** MI-1040 and MI-1040CR-7 forms (with or without a barcode) should be mailed to the following addresses:

MI-1040

For refund, credit or zero returns, mail the return to:

Michigan Department of Treasury
P.O. Box 30726
Lansing, MI 48909-8226

To pay tax due, mail the return to:

Michigan Department of Treasury
P.O. Box 30727
Lansing, MI 48909-8227

Note: Do not include MI-1040-V when mailing a paper return and payment. MI-1040-V is to be used **only** for e-file payments.

Mail the MI-1040-CR7 Home Heating Credit claim to:

Michigan Department of Treasury
P.O. Box 30726
Lansing, MI 48909-8226

Mail the MI-1040ES Estimated Individual Income Tax Voucher to:

Michigan Department of Treasury
P.O. Box 30774
Lansing, MI 48909-8274

New

Retention of Form MI-8453

If the taxpayer chooses to complete form MI-8453, Treasury recommends that the preparer retain it for six years. **Do not** mail this form to Treasury.

Follow the federal instructions for mailing the federal 8453.

Corrections to Form MI-8453

If the preparer or transmitter makes changes to the electronic return after the taxpayer has signed the MI-8453 but before the data has been transmitted, the preparer or transmitter must have the taxpayer complete a corrected MI-8453 if the following conditions apply:

- Federal adjusted gross income differs from the amount on the electronic return by more than \$25.
- The Michigan refund changes by more than \$5.

Non-substantive changes are permissible on the MI-8453, provided the preparer or the person making the corrections initials the changes.

**FORM MI-1040-V
MICHIGAN E-FILE
PAYMENT VOUCHER**

Michigan will accept e-file returns with a balance due at any time during the e-file processing season.

Electronic filers must furnish form MI-1040-V to a taxpayer who e-files a return with a balance due. Instructions for completing and mailing form MI-1040-V are located on the form. See Appendix for sample form MI-1040-V.

Preparers must inform taxpayers that payment of taxes due should be made no later than April 15, 2005. **Prior to the due date, Treasury will send a reminder notice to all taxpayers that have not yet submitted payment. The reminder will include the amount due if paid on or before April 15, 2005.** If taxpayers do not make full payment of income tax on or before April 15, 2005, they will receive a bill. The bill will show tax due plus applicable penalty and interest.

Important! To ensure timely posting of payments, use form MI-1040-V **only** for e-file returns. Do not use form MI-1040-V to make other payments to the State of Michigan.

**RESPONSIBILITIES OF ELECTRONIC FILERS,
TRANSMITTERS AND
ELECTRONIC RETURN ORIGINATORS**

Electronic filers, transmitters and EROs must abide by the terms set forth in the *Michigan Handbook* and must maintain a high degree of integrity, compliance and accuracy in order to continue to participate in the Fed/State and State-Only e-file programs.

Compliance

All electronic filers must comply with the requirements and specifications set forth in *IRS Publication 1345* and *1345A*, *IRS Publication 1346*, the *Michigan Handbook*, and the *e-file and 2-D Barcode Software Developer Guide*, *Michigan Income Tax for 2004*.

Timeliness of Filing

Transmitters must ensure that electronic returns are transmitted timely. The date of transmission to the IRS will be considered the filing date for a Michigan return, providing the return was accepted. If a rejected return is corrected and retransmitted within 2-3 days of the original transmission, then the original transmission date is still considered the filing date. For the 2004 tax year, tax due returns will be considered timely filed if the original federal and Michigan returns have been transmitted on or before April 15, 2005.

Transmitters should confirm that Michigan has issued an acknowledgment of the state return before considering the state filing complete.

Deadline for Filing

The Michigan Department of Treasury will accept electronically filed Michigan returns originally submitted to the IRS by October 15, 2005. Preparers wishing to file Michigan returns after October 15, 2005 must file on paper.

Preparers' Responsibility to Clients

Preparers have been entrusted with the task of filing a client's tax return and must assume the responsibility of ensuring the return arrives at the Michigan Department of Treasury. In the event the e-filed state return fails to arrive or is rejected and cannot be retransmitted, preparers must notify their clients to file a paper return.

Changes on the Return

If corrections must be made once the return has been accepted and acknowledged, the taxpayer must file an MI-1040X AMENDED MICHIGAN INDIVIDUAL INCOME TAX RETURN on paper.

Acknowledgment of the Michigan Return

Michigan acknowledgments are issued through the IRS State Acknowledgment Service.

Once the Michigan Department of Treasury has acknowledged an electronic return, transmitters are required to notify their EROs of acceptance within five working days.

Transmitters and EROs must advise taxpayers to wait at least two weeks from the date of the acknowledgment before calling a Department representative. See "Transmitting the Michigan Electronic Return" section regarding information on the Acknowledgment Process.

Treasury will discuss any inquiries regarding a return with errors with the taxpayer or agent who has a power of attorney on file for the year in question.

CHAPTER 3

SINGLE BUSINESS TAX

BENEFITS OF SBT E-FILE

- **Fast.** Single Business Tax (SBT) e-file returns will be processed much faster than paper returns. Paper-filed returns will take considerably longer to process.
- **Convenient.** No more paper returns to mail. Prepare and transmit SBT returns using software that has been approved by the Michigan Department of Treasury.
- **Accurate.** Treasury processes the same data that is entered into the computer. The computer program checks for math errors before the return is accepted. E-file returns have significantly less chance of error compared to paper returns.
- **Secure.** Only the preparers and their clients see the returns. When the Internet application is used to e-file SBT returns, the client's confidential information is protected by Secure Socket Layer (SSL) 128-bit encryption.
- **Quick Confirmation.** Michigan sends an electronic confirmation that the SBT return was accepted for processing within 1-2 business days.
- **Customer Service.** Receive electronic proof that returns were received.

INTRODUCTION

The Michigan SBT e-file Program was developed to provide Michigan taxpayers with the opportunity to use Internet technology to file SBT returns that were prepared using a computer software program.

Software developers have been advised that they must support e-file for all SBT forms that are included in their tax preparation software. Therefore, all eligible SBT returns prepared using a software must be e-filed through Michigan's Internet portal.

Revised

Treasury is committed to processing SBT e-file returns in less than half the time of paper returns, and account resolution for SBT e-file returns will receive priority over paper returns.

HIGHLIGHTS AND IMPORTANT INFORMATION FOR TAX YEAR 2004

- In an effort to optimize operational efficiency and improve customer service, the Michigan Department of Treasury has made several tax processing changes. A major part of this effort was to mandate electronic filing for SBT returns.
- Available on Treasury's Web site at www.Mifastfile.org is the **E-file Alerts** feature. E-file Alerts will provide updates and important information throughout the year. Access this site for handbook updates, status of acknowledgments and important reminders.
- Michigan has added a Preparer's Notes attachment element in the schema for the SBT return. The purpose of the Preparer's Notes is to capture additional descriptive information which is not specified in form instructions and that does not have a predefined line. Information should be identified by the form and line number. This field may also be used for information the preparer would like to communicate to Michigan. New
- To ensure that payments are correctly applied to the account, only the 9-digit Federal Employer Identification Number (FEIN) or Treasury-assigned TR number should appear in the "Federal Employer Identification Number" box on form 4055 SBT-V SBT E-FILE ANNUAL RETURN PAYMENT VOUCHER. This information must be correct to ensure correct posting of the annual payment. New
- C-8000D SBT RECAPTURE OF CAPITAL ACQUISITION DEDUCTION requirements for reporting multiple dispositions as one entry: For all dispositions the Date Acquired must be the same **and** Date Sold or Date Transferred must be the same. All dispositions that have variable dates must be listed separately. New
- Refer to the Single Business Tax Instruction Booklet for related information that will be helpful when preparing SBT returns. New
- Foreign Address: If the return has a foreign address, enter the address in the address line(s). The City, State and Zip Code fields must be left blank. New
- Registration changes (name, address, phone number, filing date, etc.) must be made by calling (517) 636-4660 or submitting form [163 NOTICE OF CHANGE OR DISCONTINUANCE](#).
- Returns filed as an individual organization type must be filed with a TR number or FEIN in place of the SSN. E-filed returns using the SSN will be rejected.
- The tax rate for the calendar year ending 2004 is 1.9%. Treasury does not expect the rate to change for 2005. The 2005 rate should be available in December 2004.

<p align="center">KEY DATES AND REFERENCE INFORMATION</p>
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Michigan Single Business Tax Electronic Filing Calendar

For Tax Period January 1, 2004 to December 31, 2004:

Deadline for Submitting SBT e-file New Application (Profile)	None (Software Developers and Transmitters Only)
Begin Software Testing for 2004	Mid-Late October 2004
Begin Transmitting Returns for 2004	Late January 2005
SBT e-file unavailable due to system maintenance (Test returns may still be submitted)	January 12-25, 2005

State Program Data

State Contacts

Program Area, Testing,
File Specifications, Record
Layout, e-file information and
Acknowledgment System

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(517) 636-4450
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www.MIfastfile.org

Revised

SBT Testing

SBT Testing Required
SBT Test Returns
Number of Scenarios
Electronic Record Specifications:
SBT Forms Included in Program

Software developers and transmitters
Available on secure Web site
8
XML format
C-8000
C-8000C
C-8000D
C-8000G
C-8000H
C-8000ITC
C-8000KC
C-8000KP
C-8000S
C-8009
C-8010AGR

C-8020
C-8020WS
C-8030
C-8043
C-8044
Form 3307

Federal Forms and Schedules

Optional

Note: If it becomes necessary to supply Treasury with a paper copy of the return and the supporting documents, it must be assembled as noted above. Copies of federal and Michigan returns and schedules should not be mailed to Treasury.

Revised

Acknowledgment Record

XML file format

State Program Description

Type of e-file Program	SBT Internet Portal
Number of SBT Taxpayers	273,274
Paper Refund Timeframe	Considerably longer
Direct Deposit	No
Electronic Funds Transfer	Yes
Balance Due Returns	Yes
Signature Process	Electronic Signature Alternative using a Treasury-assigned Customer Service Number (CSN) and shared secrets

Publications

3919	<i>SBT e-file Specifications and Software Developer Guide</i>
3920	<i>SBT e-file Test Package for Software Developers</i>
3921	<i>SBT e-file Transmitters' Handbook</i>
3015	<i>Michigan Alternative Filing Programs Handbook</i>
4024	<i>SBT e-file New Application (Profile)</i> (available online at www.michigan.gov/sbtefile)
4055 SBT-V	<i>SBT e-file Annual Return Payment Voucher</i>

ELECTRONIC FILING

How SBT E-file Works

A computer with Internet access and tax preparation software is needed to e-file. The software will need to be purchased and installed.

Returns can be transmitted directly to Treasury or the software provider may be able to transmit the returns. Contact the software company to determine which transmission capabilities are offered before purchasing the software. The software company may charge an additional fee to transmit the returns.

Returns will be signed using an electronic signature composed of the following shared secrets:

- Business FEIN
- Gross receipts or adjusted gross receipts from the most recently filed original SBT return
- Treasury-assigned CSN.

Note: *If the return is signed using shared secrets and the return is rejected because the shared secrets do not match, the taxpayer/preparer may correct the shared secrets information and retransmit. There is no limit on how many times a return can be retransmitted in this circumstance.*

New

Treasury will provide active SBT taxpayers who have filed form C-8000, C-8030 (for registered taxpayers) or C-8044 in the last two years with their CSN in time to file their SBT return(s) in January 2005. The CSN is eight digits comprised of one alpha character and seven numbers. The CSN is case sensitive and letters "I" and "O" are not used. Treasury will mail letters in **early January** containing the CSN to new SBT accounts and existing SBT accounts that are eligible for but have not yet taken advantage of e-file. The CSN is used for all SBT annual return e-filings. If a CSN has been misplaced, it can be obtained through Treasury's Web self service. If Internet access is not available, call (517) 636-4700 and request a replacement letter.

Revised
3-9-05

Treasury will provide two types of acknowledgments. The first is a confirmation that the file transmission was successful. This confirmation is issued almost immediately after the transmission is complete. The second is an acknowledgment for each individual return record included in the file. This acknowledgment is available within 1-2 business days after successful transmission of a file.

Copies of federal and Michigan returns and schedules should not be mailed to Treasury unless requested.

Who Can E-file

Software developers are required to support e-file for all SBT returns that are included in their tax preparation software. If preparers use computer software to prepare SBT returns, they must e-file all eligible returns that are supported by the software.

The following 2004 forms are eligible for SBT e-file:

- C-8000 SBT Annual Return
- C-8000C SBT Credit for Small Business and Contribution Credits
- C-8000D SBT Capital Acquisition Adjustment
- C-8000G SBT Statutory Exemption/Business Income Averaging
- C-8000H SBT Apportionment Formula
- C-8000ITC SBT Investment Tax Credit
- C-8000KC SBT Schedule of Shareholders and Officers
- C-8000KP SBT Schedule of Partners
- C-8000S SBT Reductions to Adjusted Tax Base
- C-8009 SBT Allocation of Statutory Exemption, Standard Small Business Credit and Alternate Tax for Member of Controlled Groups
- C-8010AGR SBT Adjusted Gross Receipts for Controlled Groups
- C-8020 SBT Penalty and Interest Computation for Underpaid Estimated Tax
- C-8030 SBT Notice of No SBT Return Required
- C-8043 SBT Statutory Exemption Schedule
- C-8044 SBT Simplified Return
- 3307 SBT Loss Adjustment Worksheet for the Small Business Credit

<p><i>Note:</i> Fiscal year files can also e-file their SBT returns.</p>

Information from the following 2004 federal forms may be included when filing the C-8000, C-8044 or C-8030:

- U.S. 1120 and Schedules A and E (Corporations)
 - U.S. 1120A (Corporations)
 - U.S. 1120S and Schedules A, D and K (S-Corporations)
- U.S. 1040 and Schedules C, D and E (Individuals)
- U.S. 1065 and Schedules A and K (Partnerships)
- U.S. 1041 and Schedule D (Fiduciaries)
- U.S. 4797, Sales of Business Property
- 8825, Rental Real Estate Income and Expenses of a Partnership or S Corporation

SBT e-file is **not** available to taxpayers who:

- Have not previously filed a paper SBT return with Treasury, or
- Filed the following form(s):
 - C-8022 SBT Farmland Preservation Tax Credit
 - C-8000X SBT Amended Return
 - C-8008 SBT Affiliation Schedule – Consolidated Filing
 - C-8044X SBT Amended Simplified Return
 - C-8000MC SBT Miscellaneous Credits
 - 1366 Insurance Company Annual Return for SBT and Retalitory Tax
- Returns for years 2001 and before
- Returns requiring payment for 2002

When the following form is included, the SBT return can be e-filed, but the form listed below must be mailed.

New

- 4 Application for Extension of Time to File Michigan Tax Returns

When SBT Returns Can Be E-filed

SBT returns for 2004 can be e-filed beginning in late January 2005. Treasury will continue to accept SBT e-file returns for 2003 and returns not requiring payment for 2002. SBT returns for years prior to 2002 are not eligible for e-file.

Determining Which Tax Year's Form to File

Annual returns are due on or before the last day of the 4th month after the end of your tax year. For fiscal year filers the beginning date year should coincide with the tax year form. For example:

New

<u>File Period Beginning Date</u>	<u>File Period Ending Date</u>	<u>Tax Year Form Filed</u>	<u>Due Date</u>
January 2005	December 2005	2005	April 30, 2006
September 2004	August 2005	2004	December 31, 2005
January 2004	December 2004	2004	April 30, 2005
February 2003	January 2004	2003	May 31, 2004

SBT E-FILE APPLICATION (PROFILE) AND ACCEPTANCE PROCESS

***Note:** If sending returns to a software developer who will in turn transmit them to Treasury, it is not necessary to apply to be a transmitter.*

An organization or individual interested in participating as a transmitter or software developer must submit an SBT e-file New Application (Profile) request to Treasury. To complete the application process, please visit Treasury's Web site at www.michigan.gov/sbtefile. Applications are processed within 1-2 business days. An acceptance letter containing a usercode and password to e-file SBT return(s) will be mailed within one week. It is the recipient's responsibility to keep this information secure. Applications may be submitted at any time throughout the year.

In future years, **continuing participants** who have been previously accepted by Michigan do not need to resubmit an application. If there is a change in the information on file, participants should submit the updated information by using the Update Profile screen on the Web site.

Failure to apply will preclude transmitters from participating in the program.

TRANSMITTING THE SINGLE BUSINESS TAX ELECTRONIC RETURN

The ERO, preparer and/or electronic transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the Michigan Department of Treasury as defined in the *Michigan Single Business Tax Transmitters' e-file Handbook* (publication 3921).

ACKNOWLEDGMENT PROCESS

First Acknowledgment (File Acknowledgment)

Treasury will provide two types of acknowledgments. The first is a confirmation that the file transmission was successful. This confirmation is issued almost immediately after the transmission is complete. If a transmission is rejected, the transmitter will receive a message back from Treasury identifying the first error encountered in the file transmission. The transmitter should correct and retransmit the file. Transmitters will need to retransmit the file until it clears the schema validation.

Second Acknowledgment (Return Acknowledgment)

The second is an acknowledgment for each individual return record included in the file. This acknowledgment is available within 1-2 business days after successful transmission of a file.

Treasury will perform certain checks on the return during the acceptance process. All returns, whether e-filed or paper-filed, are subject to Michigan audit, and can be delayed regardless of the acknowledgment code given. The acknowledgment codes are as follows:

ACC Electronic return was **accepted** and will be reviewed and processed.

REJ Electronic return was **rejected**. Rejections other than duplicates can be corrected and retransmitted to Treasury.

Rejection Codes

<u>Rejection Code</u>	<u>Form</u>	<u>Description</u>
10	C-8000 C-8044 C-8030	Duplicate return - return already received by Treasury.
20	All forms	Unauthorized Software Developer
30	C-8000 C-8044 C-8030	Electronic Signature Alternative is invalid
40	C-8000 C-8044 C-8030	Return filed on wrong year form.

Note: For fiscal year filers the beginning date year should coincide with the tax year form.

50	C-8030	Gross receipts are \$350,000 or more. An SBT annual return (C-8000 or C-8044) must be filed even if no tax is owed.
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Revised

PAYMENT OPTIONS

Michigan will accept e-file SBT returns with a balance due at any time during the e-file processing season. There are two payment options available for those returns requiring payment:

1. **Electronic Funds Transfer (EFT) for SBT Annual Payments.** If currently submitting SBT estimates by EFT and you are not registered to submit SBT annual payments by EFT, complete form 2439 NOTICE OF ADDITION OR CHANGE OF TAX TYPES/BANK CHANGE to add the tax type code for making an SBT annual payment. Fax the completed application or form 2439 to (517) 636-4356.

Note: *Payments must be transmitted by 4:00 p.m. EST one business day prior to the due date to be accepted as timely.*

2. **Paper Payment Voucher.** If taxpayer chooses to mail the payment, it must be sent with form SBT-V SBT E-FILE ANNUAL RETURN PAYMENT VOUCHER with the payment.

Electronic filers must furnish form SBT-V to taxpayers choosing to mail their payment on a balance due return. Instructions for completing and mailing the form SBT-V are located on the form. Copies of federal and Michigan returns and schedules should not be mailed to Treasury. See Appendix for sample form SBT-V.

For more information and program updates, visit Treasury's Web site at www.michigan.gov/sbtefile.

Important! *To ensure timely posting of payments, use form SBT-V **only** for e-file SBT Annual Returns. Do not use form SBT-V to make other payments to the State of Michigan.*

RESPONSIBILITIES OF TRANSMITTERS AND ELECTRONIC RETURN ORIGINATORS

Electronic filers, transmitters, and EROs must abide by the terms set forth in the Michigan Handbook and must maintain a high degree of integrity, compliance and accuracy in order to continue to participate in the Alternative Filing Programs.

Electronic Return Originator (ERO) or Preparer

An ERO is the person or firm that constructs the return information for the taxpayer for the purpose of electronically filing a tax return. EROs or preparers do not need to submit an application to participate in Michigan's SBT e-file program.

Transmitter

A transmitter is the business or individual that electronically sends the file of return data to Treasury. **In most cases the software developer will be the transmitter.** If sending returns to a software developer who will in turn transmit them to Treasury, it is not necessary to apply to be a transmitter.

Revised

If the software will let you send returns directly to Treasury, it will be necessary to apply to be a transmitter. To be a transmitter:

- Submit an SBT e-file New Application (Profile) request to Treasury
- Pass the Treasury qualifications review and be accepted.

For more information, see the [*Michigan's Single Business Tax Transmitters' e-file Handbook*](#).

Program Compliance

Treasury will ensure transmissions are in compliance with the requirements outlined in this publication and the *SBT e-file Specification and Software Developer Guide*.

If, after acceptance, a transmitter/software developer has production problems, Treasury reserves the right to suspend that transmitter/software developer until the problems are resolved to Treasury's satisfaction.

Changes on the Return

Once the return has been accepted and acknowledged, the taxpayer must file form C-8000X SBT AMENDED RETURN or C-8044X SBT AMENDED SIMPLIFIED RETURN on paper.

APPENDIX

MI-8453 Michigan Individual Income Tax Declaration for e-file

MI-1040-V Michigan Payment Voucher for Electronic Filing

SBT-V Instructions

Form 3174 Direct Deposit of Refund

Form 4220 2004 Michigan Individual Income Tax Barcode Datasheet

2004 Income Tax Forms and Instruction Booklets

2004 Business Tax Forms and Instruction Booklets